

**CLARK & TREVITHICK**

A PROFESSIONAL LAW CORPORATION

DONALD P. CLARK  
 ALEXANDER C. MCGILVRAY, JR.  
 PHILIP W. BARTENETTI  
 KEVIN P. FIORE  
 VINCENT TRICARICO\*  
 JOHN A. LAPINSKI  
 LEONARD BRAZIL  
 DEAN I. FRIEDMAN  
 ROBERT F. DEMETER  
 LESLIE R. HOROWITZ  
 JAMES S. ARICO

800 WILSHIRE BOULEVARD, TWELFTH FLOOR  
 LOS ANGELES, CALIFORNIA 90017

(213) 629-5700 • FAX (213) 624-9441

ROBERT W. RENKEN  
 DEBORAH H. PETITO  
 RAJNISH PURI  
 JAMES E. DANIELS, II  
 STEPHEN E. HYAM  
 SCOTT D. PAGE

OF COUNSEL  
 JAMES Q. FISHER  
 DOLORES CORDELL  
 JUDITH ILENE BLOOM  
 RAIMUND FREIHUBE

\*ALSO ADMITTED IN NEW YORK

April 13, 2007

DEAN I. FRIEDMAN  
 DFRIEDMAN@CLARKTREV.COM

FILE NO. G03263.032

**VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
 Employee Benefits Security Administration  
 Room N-1513  
 U.S. Department of Labor  
 200 Constitution Avenue, N.W.  
 Washington, D.C. 20210

07 APR 2007 10:03

Re: M.C. Gill Corporation Non-Qualified Deferred Compensation Plan  
 and Agreement

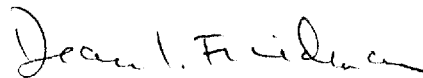
Dear Sir/Madam:

Enclosed please find an executed original and one copy of correspondence providing information pursuant to 29 CFR 2520.109-23, alternative method of compliance with the ERIS reporting and disclosure requirements, in respect of adoption of the subject Plan and Agreement.

Please file the executed original, conform and date the copy and return the conformed copy to the undersigned. A self-addressed stamped envelope is enclosed for that purpose.

Should you have any questions, please contact the undersigned.

Very truly yours,



Dean I. Friedman

DIF:lm  
 Enclosures



**M.C. GILL CORPORATION**

HIGH PERFORMANCE COMPOSITE PRODUCTS SINCE 1945

www.mcgillcorp.com

March 9, 2007

**VIA CERTIFIED MAIL**  
***(Return Receipt Requested)***

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U. S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, DC 20210

Dear Employee Benefits Security Administration,

M.C. Gill Corporation, a California corporation ("*Employer*"), hereby submits the following information pursuant to 29 CFR 2520.104-23, alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("*Act*") for certain employee benefit pension plans maintained for a select group of management or highly compensated employees ("*Regulation*"):

A. Name and Address of Employer:

M.C. Gill Corporation  
4056 Easy Street  
El Monte, CA 91731-1054

B. Employer Identification Number assigned by the Internal Revenue Service:

EIN 95-1496986

C. Employer hereby declares that it maintains the Plan (identified below) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Employer. The Plan is an employee pension benefit plan within the meaning of paragraph (d) of the Regulation.

D. Only one (1) such Plan has been adopted by Employer. The Plan is known as the "*M.C. Gill Corporation Non-Qualified Deferred Compensation Plan for and Agreement*

Top Hat Plan Exemption  
Employee Benefits Security Administration  
U.S. Department of Labor  
March 9, 2007  
Page 2

*With Merwyn C. Gill.* Only one (1) employee of Employer is a participant in the Plan.

The Plan has been adopted by Employer effective as of January 1, 2007. This correspondence is submitted in accordance with the Paragraph (b)(2) of the Regulation, namely, within one hundred twenty (120) days after the Plan became subject to Part 1 of the Act.

Employer hereby represents that it shall provide a copy of the Plan upon request as required by Section 104(a)(6) of the Act.

Please acknowledge receipt of this correspondence by dating the duplicate copy enclosed as of the date of your receipt and returning the dated, duplicate copy to the undersigned in the enclosed self-addressed, stamped envelope.

Thank you.

M.C. Gill Corporation,  
a California corporation

By: *J. Stephen S. Gill*  
Its: *VICE CHAIRMAN*

Enclosures

